Plevna City

AUG 1 6 2019

Doma Patter
COUNTY CLERK

Total Tax Levicd Assessol Valuation Outstanding indebodosas, January I. G.O. Bonds Revenue Bonds Other Lease Prochase Principal Lease Prochase Serves Valuate Serves Wante Serves Wante Serves	Non-Budgeted Funds Totals Lest Transfers Not Propositions	Social Highway Sewer	Debt Service Library	FUND	Proposed Budget 2000 Exports	
	31,340 71,708 0	1,208 6,220		Expenditures 32,967	all meet on August 12.  all meet on August 12.  possible to day to informate  cognitions and Amount of Cam  instituted Tax Rate is  Price Year Actual for 2018.	Duhliche
	73.081			Actual Tux Rote* 73.081	NOTI August 12, 2019 taxpayers relating et information is a task of Current 3: Fax State is subject fax State is subject and for 2018	d In The R
702-59 702-594 703-8 7018 0 0 0 0 0	91,033 91,033	8,437 9,000		Expenditures 73,616	NOTICE OF BUDGET BEARING  The governing body of  CLEY of Plens  and much on August 12, 2019 at 6.00 PM at City Hall for the purpose of homing and control of supposes relating to the proposed use of all times and the amount of sof valcers tax, colyscitors of supposes relating to the proposed use of all times had the amount of sof valcers tax. Colyscitors of supposes relating to the proposed use of all times had be amount of sof valcers tax. Described budget information is or subject to 2019 Ad Valorem Tax enablish the maximum limits of the 2020 bedget. Enterested Tax Rute is subject to change depositing on the final assessed valuation.  Extensisted Tax Rute is subject to change depositing on the final assessed valuation.  Extensisted Tax Rute is subject to change depositing on the final assessed valuation.  Extensisted Tax Rute is subject to change depositing on the final assessed valuation.  Extensisted Tax Rute is subject to change depositing on the final assessed valuation.	Published In The Record Thursday, August 1, 2019)1t
HIN	71,716			Actual Tan Rate* 71.716	VERNG  I for the purpose all funds and the deall for available and the deall for available per de final sacros	ay, Augus
380,608 2019 0 0 0	58.259 3,000 55.259	3,069 9,000		for Expenditures 46.190	of henring and a mount of all valcers are as this hearing are at this hearing countries to a maximum and valuation.	st 1, 2019)1t
	19,698			Amount of 2019 Ad Valorem Tex 19,698	wakeem tax.  ***  ***  ***  **  **  **  **  **  *	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
1211210	70.198		Mester word	Tex Rate*		300

County of Reno)
State of Kansas)ss,

## PROOF OF PUBLICATION

DAVID GREEN, being duly sworn, days on his oath that he is publisher of

## THE RECORD

20 1/2 and the last publication in the issue of consecutive issues of said newspaper, the first pubcopy is hereto attached, was published in \_ and not a trade, religious or fraternal publication, culation on a weekly basis in Reno County, Kansas, of Turon, Reno County, Kansas, of general paid cira weekly newspaper printed and published in the city weeks a year and has been published for more than which newspaper has been entered as second class lication being in the issue of\_ hereinafter mention, and that the notice, of true five years prior to the first publication of the notice ly and uniterruptedly published for more than 50 Kansas, in which newspaper has been continuousmail matter in the United States Post Office, Turon, ر 20 19.

**PUBLISHER** 

Notary Public

My commission expires\_

State of Kansas City

2020

## **CERTIFICATE**

To the Clerk of Reno County, State of Kansas We, the undersigned, officers of

## City of Plevna

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020	Adopted Budget		1
			2020		County	
		Page	Budget Authority	Amount of 2019 Ad Valorem Tax	Claulda	
Table of Contents:		No.	for Expenditures	Ad valorem rax	Use Only	- 5
Computation to Determine Limit		2		A		
Allocation of MVT, RVT, and 1	6/20M Veh Tax	3				
Schedule of Transfers		4	]			
Statement of Indebtedness		5	]			
Statement of Lease-Purchases		6	1			
Fund	K.S.A.					
General	12-101a	7	46,190	19,698	70.198	01
Debt Service	10-113					70.193
Library	12-1220					11).1'
	1					·
Special Highway		8	3,069			
Sewer		8	9,000			
50 1701		0	7,000		-	
Non-Budgeted Funds		9				
Totals		xxxxxx		19,698		
Budget Summary		11	500	1,608	County Clerk's Use Only	
Summary of Significant Assump	tions	10	1 286	), (000		
					Nov 1, 2019 Total	
Tax Lid Limit (from Computa	tion Tab)			19,921	Assessed Valuation	
Does the City Need to Hold an				A NO		
			1			
Assisted by:			///	9		
Lindburg Vogel Pierce Faris	-		1///	7		
8 8	-	1	XMI			
Address:	-	4		1.11		
PO Box 2047	-	1/0	one	hilals		
Hutchinson KS 67504-2047	-	0	11000	1		
Email:	•	$\langle X \rangle$	la Valta	my		
Linan.	•	11	9	211-0	1 ./	
	<u>.</u>	1	landa	W. H	M	
			- wyen			
Date Attested:	2019	m.	chall E.	Sour	4	
Date Attested;	2019	200	check C.			
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County Clerk	Gov	erning I	Body		-	
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Doma Patter COUNTY CLERK

2020

19,921

	Computation to Determine Limit for 2020		
1. 2.	Total tax levy amount in 2019 budget + Library levy in 2019 budget =	\$ \$	Amount of Levy 19,543
3.	Other tax entity levy in 2019 budget Net tax levy	\$	19,543
	2020 Budget Percentage Adjustments		
4.	New improvements for 2019 : +		
5.	Increase in personal property for 2019 :  5a. Personal property 2019 + 39,681  5b. Personal property 2018 - 38,482  5c. Increase in personal property (5a minus 5b) + 1,199  (Use Only if > 0)		
6.	Valuation of annexed territory for 2019 :         6a. Real estate       +       0         6b. State assessed       +       0         6c. New improvements       +       0         6d. Total adjustment (sum of 6a, 6b, and 6c)       +       0		
7.	Valuation of property that has changed in use during 2019:		
8.	Expiration of property tax abatements + 0		
9.	Expiration of TIF, Rural Housing, and NR Districts + (Incremental assessed value over base)		
10.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		
11.	Total estimated valuation July 1, 2019 280,608		
12.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0043		
13.	Percentage adjustment increase (12 times 3) +	\$	85
14.	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15.	Consumer Price Index adjustment (Line 3 times Line 14)	\$	293
16.	Total Percentage Adjustments	¢	279

## 2020 Revenue Adjustments

17.	Property tax revenues for debt service in 2020 budget: Property tax revenues for debt service in 2019 budget: Increase property tax revenues spent on debt service			+	0 0
18.	Property tax revenues spent for public building commission and lease (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	payments in t	he 2020 budget:	+	
	Property tax revenues spent for public building commission and lease property tax revenues spent on public building commission and			×	0
19.	Property tax revenues spent on special assessments in the 2020 budget (Do not include amounts already reported in debt service levy)	t:		+	
20.	Property tax revenues spent on court judgments or settlements and asso	ociated legal	costs in the 2020 b	uc+	
21.	Property tax revenues spent on Federal or State mandates (effective aft and loss of funding from Federal sources after January 1, 2017 in the 2		015)	+	
22.	Property tax revenues spent on expenses realted to disaster or Federal I	Emergency in	the 2020 budget:	+	
23.	Law enforcement expenses - 2020 budget: Law enforcement expenses - 2019 budget: CPI adjustment Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)	1.50%	- 0	+	0
24.	Fire protection expenses - 2020 budget: Fire protection expenses - 2019 budget: CPI adjustment Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)	1.50%		+	0
25.	Emergency medical expenses - 2020 budget: Emergency medical expenses - 2019 budget: CPI adjustment Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)	1.50%	0	+	0
26.	Total Revenue Adjustments				0

## Levies on Behalf of Another Political or Governmental Subdivision

27.	Library levy - 2020 budget:	+	SALE PARTY
	Other tax entity levy - 2020 budget:	+	CSCA D
	Other tax entity levy - 2020 budget:	+	
28.	Total Levies on Behalf of Another Political or Governmental Subdivision	+	
9.	Total Computed Tax Levy		19,92

## Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units) 2017 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units) 2019 Tax Levy (Less Levy for other Governmental Units)		None None None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of Average Tax Levy Adjusted by CPI	#DIV/0! #DIV/0!	
Average Tax Levy Aujusted by CFI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental U	n <b>ils)</b>	
Exemption from Election Requirement	#DIV/01	
(W)		
Other Tests - Lost Valuation Test		
Assessed Valuation Loss		
2020 Tax Levy (Less Levy for other Governmental Units) 2019 Tax Levy (Less Levy for other Governmental Units) Change in Levy	0	
CPI Adjustment		293
2020 Mill Rate (Less Mills for other Governmental Units)	7.33	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	1	0
Total Adjustment for Loss of Assessed Valuation		293
Exemption from Election Requirment		Yes

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Ad Valorem Levy		Allocation	Allocation for Proposed Year 2020	Year 2020	
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	19,543	3,202	82	92	0	17
Debt Service						
Library						
E						
TOTAL	19,543	3,202	82	92	0	17
County Treas Motor Vehicle Estimate	shicle Estimate	3,202				
County Treas Recreational Vehicle Estimate	nal Vehicle Estimate		82	2:		
County Treas 16/20M Vehicle Estimate	Vehicle Estimate		x.	92		
County Treas Commerc	County Treas Commercial Vehicle Tax Estimate	4)		77	0	
County Treas Watercraft Tax Estimate	ft Tax Estimate					17
Motor Vehicle Factor	25	0.16384				
	Recreational Vehicle Factor	ctor	0.00420	(P		
		16/20 Vehicle Factor	actor	0.00471		
		O	Commercial Vehicle Factor	ehicle Factor	0.00000	
				Watercraft Factor	tor	0.00087

2020

## **Schedule of Transfers**

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2018	2019	2020	Statute
General	Equipment reserve	-	:=a	3,000	12-1117
General	Capital improvement	., ≎€		¥	12-1118
	7000				
	Totals	0	0	3,000	
	Adjustments*				
	Adjusted Totals	0	0	3,000	

<sup>\*</sup>Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted func

2020

STATEMENT OF INDEBTEDNESS

City of Plevna

	Date	Date	Interest		Beginning Amt			Amo	Amount Due	Ατιο	Amount Due
Type of	jo	jo		Amount	Outstanding		Date Due	20	2019	20	2020
Debt	Issue	Retirement	%	Issued	Jan 1,2019	Interest	Principal	Interest	Princinal	Interest	Princinal
General Obligation:						1					mdraurr r
1											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
E											
Iotal Other					0			0	0	0	0
Total Indebtedness					c			ے	-	-	

2020

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

			0 0
As Beginning of Due 2019			0
Amount P: Financed			Totals
Interest Rate %			
Term of Contract (Months)			
Contract Date			
Items Purchased			

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	32,028	43,670	8,28
Receipts:			
Ad Valorem Tax	18,400	19,543	xxxxxxxxxxxx
Delinquent Tax	26	0	
Motor Vehicle Tax	3,374	3,630	3,20
Recreational Vehicle Tax		101	8
16/20M Vehicle Tax	132	98	9
Commercial Vehicle Tax		42	
Watercraft Tax		22	1
Gross Earning (Intangible) Tax			1
LAVTR			
City and County Revenue Sharing			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	10,957	10,500	10,50
Franchise Tax	3,142	2,500	2,50
Licenses	2,172	2,300	2,30
Building Permits			
State of Kansas			
Rent	1,945	547	1,50
Redd Community Center	3,790	1,000	1,00
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,835	250	250
Neighborhood Revitalization Rebate	1,000	250	23
Miscellaneous	800,1	0	
Does miscellaneous exceed 10% of Total	1,008		
Total Receipts	44,609	38,233	10.14
Resources Available:	76,637		19,143
Expenditures:	70,037	81,903	27,430
Salaries	11.524	15,000	10.50
Services	11,524	15,000	13,500
Suppies	17,654	20,000	18,500
Capital Outlay	3,071	5,000	5,000
	0	4,190	6,190
Transfer to Equipment reserve	0	0	3,000
Transfer to Capital Improvement	0	0	(
Street improvements		29,426	
Cash Forward (2020 column)			
Miscellaneous	718		
Does miscellaneous exceed 10% of Total  Total Expenditures	32,967	72 616	AC 100
Unencumbered Cash Balance Dec 31		73,616	46,190
	43,670		XXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amd	60,352 Non-Ap	73,616 propriated Balance	46,190
	Total Expenditure/	7. IO SACON #	46,190
	-	Tax Required	18,760
Deli	nquent Comp Rate:	5.0%	938

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,589	5,466	49
Receipts:			
State of Kansas Gas Tax	2,021	2,640	2,650
County Transfers Gas	896	380	370
Interest on Idle Funds			
Miscellaneous	168		
Does miscellaneous exceed 10% of Total			
Total Receipts	3,085	3,020	3,020
Resources Available:	6,674	8,486	3,069
Expenditures:			
Street Repair and Maint	880	8,437	3,069
Wages	328		
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% of Tota			
Total Expenditures	1,208	8,437	3,069
Unencumbered Cash Balance Dec 31	5,466	49	0
2018/2019/2020 Budget Authority Amou	3,586	8,437	3,069

Adopted Budget Sewer	Prior Year	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	Actual for 2018 4,614	Estimate for 2019	Year for 2020
Receipts:	4,014	6,968	5,968
Receipts:			
Charges to Customers	8,466	8,000	8,000
			×
Interest on Idle Funds	0		
Miscellaneous	108		
Does miscellaneous exceed 10% of Total			
Total Receipts	8,574	8,000	8,000
Resources Available:	13,188	14,968	13,968
Expenditures:			
Sewer operations	6,220	9,000	9,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	6,220	9,000	9,000
Unencumbered Cash Balance Dec 31	6,968	5,968	4,968
2018/2019/2020 Budget Authority Amou	9,000	9,000	9,000

CPA Summary			W-810-11-11-1

2020

City of Plevna

NON-BUDGETED FUNDS (Only the actual budget year for 2018 is to be shown)

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(1) rund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Equipment reserve	rve	Capital improvement	ement	Sewer reserve		Deposits			0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	30,613	Cash Balance Jan 1	22,767	Cash Balance Jan 1	37,440	Cash Balance Jan 1	1,756	Cash Balance Jan 1		92.576	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Transfers	0	Transfers	0	User fees	1,578	Deposits	105			_	
	T	Other	1								
Total Receipts	1	Total Receipts	1	Total Receipts	1,578	Total Receipts	105	Total Receipts	0	1,685	
Resources Available:	30,614	Resources Available:	22,768	Resources Available:	39,018	Resources Available:	1,861	Resources Available:	0	94,261	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Capital outlay	24,343	Capital outlay	6,897			Refunds	70				
										-	
4											
Total Expenditures	24,343	Total Expenditures	6,897	Total Expenditures	0	Total Expenditures	70	Total Expenditures	0	31,310	
Cash Balance Dec 31	6,271	Cash Balance Dec 31	15,871	Cash Balance Dec 31	39,018	Cash Balance Dec 31	1,791	Cash Balance Dec 31	0	62,951	*

\*\* Note: These two block figures should agree.

62,951

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Page No.

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## SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICY

This financial forecast presents, to the best of managements knowledge and belief, the City's revenues, expenditures and cash balances for the forecast periods for the purpose of calculating the City's 2019 Ad Valorem Tax and 2020 Budget Authority For Expenditures and is prepared on the regulatory basis of accounting pursuant to K.S.A 75-1120a(c). Accordingly, the forecast reflects management's judgement as of the date the budget is adopted ( the date of the forecast) of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

## a) REVENUES

Revenues for vehicle, alcohol and state shared revenues are based on estimates provided to the City. All other revenues are forecast based on historical information and trends modified for expected rate structure changes.

## b) EXPENDITURES

Operating expenditures are forecast based on historical information and trends modified for known changes and adjusted for expected inflation.

Transfers are generally forecast on debt ordinances, if applicable, or management's intent to fund reserves or make operating transfers.

Capital expenditures are forecast on future capital needs.

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## NOTICE OF BUDGET HEARING

## The governing body of City of Plevna

will meet on August 12, 2019 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

## **BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

,	Prior Year Actu	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate	
General	32,967	73.081	73,616	71.716	46,190	19,698	70.198	
Debt Service								
Library								
Special Highway	1,208		8,437		3,069			
Sewer	6,220		9,000		9,000			
Non-Budgeted Funds	31,310							
Totals	71,705	73.081	91,053	71.716	58,259	19,698	70.198	
Less: Transfers	0		0		3,000			
Net Expenditure	71,705		91,053		55,259	]		
Total Tax Levied	19,273	1 1	19,543	1	xxxxxxxxxxxxxx			
Assessed Valuation	263,720	] [	272,504	]	280,608			
Outstanding Indebtedness,								
January 1,	2017	9 9	2018		2019	_		
G.O. Bonds	0	] [	0	J i	0			
Revenue Bonds	0	] [	0		0			
Other	0	] [	0	] [	0			
Lease Purchase Principal	0	] [	0	] [	0			
Total	0	] [	0	] [	0			
*Tax rates are expressed in n	nills	-						

Monte Bowen
City Official Title: Clerk

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